



Nebraska Identification Number

Reporting Period

**Nebraska
Tire Fee Return****FORM
93**

DO NOT WRITE IN THIS SPACE

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

☐ Check this box if you no longer sell tires at retail in Nebraska

1 Number of qualified tires sold.....	1	
2 Number of qualified tires delivered outside Nebraska.....	2	
3 Number of qualified tires sold to federal agencies	3	
4 Number of qualified tires sold for resale.....	4	
5 Total tires not subject to the fee (total of lines 2, 3, and 4)	5	
6 Tire fee at \$1.00 per tire (line 1 minus line 5).....	6	\$ 00
7 Previous balance with applicable interest at % per year and payments received through	7	

8 BALANCE DUE (line 6 plus line 7). Pay in full with return.....	8	\$
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Under penalties of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Signature of Owner, Partner, Corporate Officer, or Duly Authorized Individual

Signature of Preparer Other Than Taxpayer

Title

Date

Address

Date

INSTRUCTIONS

WHO MUST FILE. Every person making retail sales in Nebraska of new tires for farm tractors, motor vehicles, trailers, or semitrailers must obtain a Nebraska Tire Fee License and file a Nebraska Tire Fee Return, Form 93. To obtain a Nebraska Tire Fee License, you must complete a Nebraska Tax Application, Form 20. After issuing your license, the department will mail preidentified returns to you for each reporting period. Licensed retailers who no longer sell

tires at retail in Nebraska can cancel their license by placing a check mark in the box above line 1.

WHEN AND WHERE TO FILE. This return, properly signed and accompanied by a check or money order payable to the Nebraska Department of Revenue, is considered timely filed if U.S. postmarked on or before the twenty-fifth day of the month following the reporting period covered by this return. A return is required for each reporting period even though no

THIS RETURN IS DUE ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE REPORTING PERIOD INDICATED ABOVE.Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818****Have questions? Check our Web site: www.revenue.ne.gov or call 1-800-742-7474 (in Lincoln, call 471-5729).**

tire fee is due. Mail the return and payment to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

PREIDENTIFIED RETURN. This return is to be used only by the Nebraska Tire Fee permitholder whose name is printed on it. If you have not received a preidentified return for a particular period, request a duplicate from the department. Do not file returns which are photocopies, returns from a previous reporting period, or returns which have not been preidentified.

You may change the names and addresses printed on this return provided the changes are not being made because of an ownership change or a change in your federal identification number.

To change the location or mailing name and address, mark through the incorrect information and plainly print the correct information. In addition, write on the face of the return, "name or address change only." The location address cannot be a post office box number.

If you are changing the name or address of the business because of a (1) change in ownership, (2) change in the legal form of the business (e.g., proprietorship to corporation), or (3) change in your federal identification number, you must complete and return a Nebraska Tax Application, Form 20, to obtain new permits, licenses, and certificates. The former owner of the business must cancel all of their permits, licenses, and certificates by filing a Nebraska Change Request, Form 22.

PENALTY AND INTEREST. If the return is not filed by the prescribed due date, or when the tire fee is due but not paid by the due date, a penalty will be assessed in the amount of \$25.00 or ten percent of the tax due, whichever is greater. Interest on the unpaid fee will be assessed at the rate printed on line 7 from the due date until the date the payment is received.

VERIFICATION AND AUDIT. The records required to substantiate this return must be retained and be available for at least three years following the date of filing the return.

SPECIFIC INSTRUCTIONS

LINE 1. A qualified tire is any new motor vehicle, trailer, semitrailer, or farm tractor tire (including take off tires) made of rubber or other resilient material, and delivered to a customer in Nebraska. This includes a pneumatic or solid

tire, but does not include a recapped or regrooved tire. New tires sold specifically for vehicles (except for farm tractors) designed for off-road use, such as golf carts, all-terrain vehicles, or farm discs are not qualified tires, and therefore are not subject to the fee.

Enter the total number of qualified tires sold during this period.

LINE 2. Enter the number of qualified tires delivered to purchasers who take possession of the tires outside Nebraska. This includes sales of qualified tires sold to native American reservation Indians where title and possession are taken within the boundaries of a Nebraska Indian reservation. Out-of-state retailers will not use this line.

LINE 3. Enter the number of qualified tires sold to the federal government or its agencies. The federal government and its agencies are exempt from the tire fee.

Qualified tires sold to a state, county, or local government agency are subject to the tire fee.

LINE 4. Enter the total number of new tires included on line 1 that were sold to another retailer for resale. You must have a completed resale certificate from each purchaser for which a deduction is claimed.

LINE 7. A balance due or credit resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by the department. The amount of interest includes interest on any unpaid fee through the due date of this return. If the amount due is paid before the due date, interest will be recomputed and a credit will be given on your next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 8.

LINE 8. If line 7 shows a credit, subtract that amount from line 6. Enter the difference on line 8 and attach payment. If line 7 shows an amount due, add that amount to line 6. Enter the total on line 8 and attach payment.

AUTHORIZED SIGNATURE. This return must be signed by the owner, partner, or corporate officer. If the taxpayer authorizes another person to sign this return, there must be a power of attorney on file with the department.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.